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April 20, 2004

22553 U.S. PTO  
10/827413042004  
Barcode**MAIL STOP PATENT APPLICATION**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Re: Application of Tamio KOMATSUBARA, Hirokazu YOKOYAMA and Noboru SHIRAKO  
TUBE STRUCTURE OF MULTITUBULAR HEAT EXCHANGER  
Assignee: TOKYO RADIATOR MFG. CO., LTD.  
Our Ref. Q81183

Dear Sir:

Attached hereto is the application identified above comprising twenty-seven (27) sheets of the specification, including the claims and abstract, nine (9) sheets of drawings, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified) and Preliminary Amendment.

The Government filing fee is calculated as follows:

Total claims	20	-	20	=	x	\$18.00	=	\$0.00
Independent claims	3	-	3	=	x	\$86.00	=	\$0.00
Base Fee								\$770.00
<b>TOTAL FILING FEE</b>								<b>\$770.00</b>
Recordation of Assignment								\$40.00
<b>TOTAL FEE</b>								<b>\$810.00</b>

Checks for the statutory filing fee of \$770.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Respectfully submitted,  
SUGHRUE MION, PLLC

Attorneys for Applicant  
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